

AN ORDINANCE ESTABLISHING A VOLUNTEER FIREFIGHTERS PROPERTY TAX ABATEMENT ORDINANCE FOR THE TOWN OF LEBANON

BE IT ORDAINED by the electors of the Town of Lebanon at a duly warned Town Meeting to be held on the 6th day of May, 2002:

WHEREAS, the Town of Lebanon is served by a volunteer firefighting company and

WHEREAS, the volunteer firefighting company is served by dedicated and loyal volunteers who selflessly provide there personal services and time to train and maintain their preparation to provide competent and prompt firefighting services within the Town of Lebanon and

WHEREAS, the volunteer firefighters expend substantial amounts of personal time, resources and funds to maintain their individual qualifications and

WHEREAS, the volunteer firefighters receive no compensation for the time, resources and funds they expend in providing volunteer services and in maintaining the proper level of qualifications and

WHEREAS, the federal Fair Labor Standards Act of 1938, as amended, 29 U.S.C. § 201-219, permits payments for reimbursement of expenses, reasonable benefits and nominal fees to volunteers without impairing their states as volunteers and

WHEREAS, the Town of Lebanon Town Meeting pursuant of General Statutes § 7-148 (c) (5) desires and intends to enact an ordinance to provide relief benefits by way of a property tax abatement to qualifying Town of Lebanon Volunteer Firefighters in recognition of their loyal and dedicated service and

WHEREAS, the Town of Lebanon Board of Selectmen has endorsed the enactment of an ordinance adopting a volunteer firefighter's property tax abatement and

WHEREAS, the Town of Lebanon Board of Finance has endorsed the enactment of an ordinance adopting a volunteer firefighter's property tax abatement and

NOW, THEREFORE, BE IT ORDAINED by the Town Meeting of the Town of Lebanon that:

1. Articles 1.0 – 5.0 inclusive as contained herein are hereby adopted as the

complete rules and regulations of the Tax Abatement Ordinance Program for the Lebanon Volunteer Fire Department.

2. That the Property Tax Abatement Program so created and adopted shall be known as the Town of Lebanon Volunteer Firefighters Property Tax Abatement Program.

3. Other Ordinances and Special Acts referring to the retirement system for employees of the Town of Lebanon are not affected by this Ordinance.

1.0 The residents, who are active members of the Lebanon Volunteer Fire Department Inc. shall be eligible for a maximum of \$1,000.00 property tax abatement each year as outlined in Section 12-81w of the Connecticut General Statutes. The requirements for participation in this tax abatement program are set forth in the following subsections.

2.0 Active Member:

An active member of the Lebanon Volunteer Fire Department shall be a member who meets the Active Member requirements of the by-laws. These requirements include responding to toned emergencies, training sessions, and meetings. By meeting this requirement, the member shall be entitled to a tax abatement of \$500.00.

3.0 Certifications:

An active member, who is certified by the State of Connecticut at or above Fire Fighter I, Medical Response Technician, Hazmat Awareness, or Fire Police, shall receive \$250.00 for each certification, with a maximum of two (2) certifications for a total of \$500.00. This will entitle a member to a tax abatement of \$1,000.00 as allowed by the State Statute. The participant must meet the Active Member requirement before receiving any certification credits.

4.0 Reporting:

The Fire Chief shall certify and submit a notarized list of eligible members, as well as the level of tax abatement, to the Tax Collector, Finance Board, and the First Selectman by January 15th to be eligible for a tax abatement for the following fiscal year.

5.0 Limitations:

This ordinance shall only be applicable to residential and personally owned property. Commercial and non-member occupied investment property shall not be covered by this ordinance. This ordinance shall not be construed to imply that if an eligible member has less tax liability than their permitted amount of tax abatement that they are entitled to receive any additional funds from the Town of Lebanon under this ordinance. In a household with two participating members the maximum tax abatement shall be \$2,000.00. In this instance, if the eligible members have less tax liability than their permitted amount of tax abatement, they will not receive any additional funds from the Town of Lebanon under this ordinance.

This Ordinance shall take effect fifteen (15) days after publication in accordance with Connecticut General Statutes.

Dated at Lebanon, Connecticut this 7th day of May 2002.

Effective date is May 24, 2002

Joyce A. McGillicuddy

Town Clerk